



3015 (02-09-04)

ANNUAL REPORT

OF

Name: BONDUEL WATER AND SEWER

Principal Office: 117 WEST GREEN BAY STREET
BONDUEL, WI 54107

For the Year Ended: DECEMBER 31, 1997

**WATER, ELECTRIC, OR JOINT UTILITY
TO
PUBLIC SERVICE COMMISSION OF WISCONSIN**P.O. Box 7854
Madison, WI 53707-7854
(608) 266-3766

This form is required under Wis. Stat. § 196.07. Failure to file the form by the statutory filing date can result in the imposition of a penalty under Wis. Stat. § 196.66. The penalty which can be imposed by this section of the statutes is a forfeiture of not less than \$25 nor more than \$5,000 for each violation. Each day subsequent to the filing date constitutes a separate and distinct violation. The filed form is available to the public and personally identifiable information may be used for purposes other than those related to public utility regulation.

I ANDY FROEMMING of
(Person responsible for accounts)

am the person responsible for accounts; that I have examined the following report and, to the best of my knowledge, information and belief, it is a correct statement of the business and affairs of said utility for the period covered by the report in respect to each and every matter set forth therein.

DIRECTOR MUNICIPAL OPERATIONS

(Title)

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IDENTIFICATION AND OWNERSHIP

Exact Utility Name: BONDUEL WATER AND SEWER**Utility Address:** 117 WEST GREEN BAY STREET
BONDUEL, WI 54107**When was utility organized?** 1/1/1939**Report any change in name:****Effective Date:****Utility Web Site:**

Utility employee in charge of correspondence concerning this report:

Name: ANDY FROEMMING**Title:** DIRECTOR OF MUNICIPAL OPERATIONS**Office Address:**209 SOUTH FIRST STREET
BONDUEL, WI 54107**Telephone:** (715) 758 - 8799**Fax Number:** (715) 758 - 6841**E-mail Address:**

Individual or firm, if other than utility employee, preparing this report:

Name: NONE**Title:****Office Address:****Telephone:****Fax Number:****E-mail Address:**

Are records of utility audited by individuals or firms, other than utility employee? YES

Individual or firm, if other than utility employee, auditing utility records:

Name: ACHENBRENNER AND WOLFMEYER**Title:****Office Address:** ACHENBRENNER AND WOLFMEYER118 EAST DIVISION STREET
SHAWANO, WI 54166**Telephone:** (715) 524 - 6802**Fax Number:** (715) 524 - 2115 EXT 2**E-mail Address:****Date of most recent audit report:** 12/31/1997**Period covered by most recent audit:** 1997

IDENTIFICATION AND OWNERSHIP

Names and titles of utility management including manager or superintendent:

Name: ANDY FROEMMING**Title:** DIRECTOR OF MUNICIPAL OPERATIONS**Office Address:**209 SOUTH FIRST STREET
BONDUEL, WI 54107**Telephone:** (715) 758 - 8799**Fax Number:** (715) 758 - 6841**E-mail Address:**

Name: BARBARA WICKMAN**Title:** CLERK TREASURER**Office Address:**117 WEST GREEN BAY STREET
BONDUEL, WI 54107**Telephone:** (715) 758 - 2402**Fax Number:** (715) 758 - 6841**E-mail Address:**

Name: DONALD KAROLUS**Title:** VILLAGE PRESIDENT**Office Address:**117 WEST GREEN BAY STREET
BONDUEL, WI 54107**Telephone:** (715) 758 - 2402**Fax Number:** (715) 758 - 6841**E-mail Address:**

Name of utility commission/committee: UTILITY COMMITTEE

Names of members of utility commission/committee:

DENNIS COOLEY, CHAIRMAN

KEITH GRAF

GERALD YOUNK

Is sewer service rendered by the utility? YES**If "yes," has the municipality, by ordinance, combined the water and sewer service into a single public utility, as provided by Wis. Stat. § 66.077 of the Wisconsin Statutes?** YES**Date of Ordinance:****Are any of the utility administrative or operational functions under contract or agreement with an outside provider for the year covered by this annual report and/or current year (i.e., operation of water or sewer treatment plant)?** NO

Provide the following information regarding the provider(s) of contract services:

IDENTIFICATION AND OWNERSHIP

Firm Name:

Contact Person:

Title:

Telephone:

Fax Number:

E-mail Address:

Contract/Agreement beginning-ending dates:

Provide a brief description of the nature of Contract Operations being provided:

INCOME STATEMENT

Particulars (a)	This Year (b)	Last Year (c)	
UTILITY OPERATING INCOME			
Operating Revenues (400)	138,572	147,714	1
Operating Expenses:			
Operation and Maintenance Expense (401)	80,444	68,072	2
Depreciation Expense (403)	30,829	22,854	3
Amortization Expense (404)	0		4
Taxes (408)	20,619	19,716	5
Total Operating Expenses	131,892	110,642	
Net Operating Income	6,680	37,072	
Income from Utility Plant Leased to Others (412-413)	0		6
Utility Operating Income	6,680	37,072	
OTHER INCOME			
Income from Merchandising, Jobbing and Contract Work (415-416)	0		7
Nonoperating Rental Income (418)	0		8
Interest and Dividend Income (419)	19,047	893	9
Miscellaneous Nonoperating Income (421)	(23,780)	18,303	10
Total Other Income	(4,733)	19,196	
Total Income	1,947	56,268	
MISCELLANEOUS INCOME DEDUCTIONS			
Miscellaneous Amortization (425)	0		11
Other Income Deductions (426)	0		12
Total Miscellaneous Income Deductions	0	0	
Income Before Interest Charges	1,947	56,268	
INTEREST CHARGES			
Interest on Long-Term Debt (427)	50,196	46,631	13
Amortization of Debt Discount and Expense (428)			14
Amortization of Premium on Debt--Cr. (429)			15
Interest on Debt to Municipality (430)	42,810		16
Other Interest Expense (431)	0		17
Interest Charged to Construction--Cr. (432)			18
Total Interest Charges	93,006	46,631	
Net Income	(91,059)	9,637	
EARNED SURPLUS			
Unappropriated Earned Surplus (Beginning of Year) (216)	188,106	178,469	19
Balance Transferred from Income (433)	(91,059)	9,637	20
Miscellaneous Credits to Surplus (434)	0		21
Miscellaneous Debits to Surplus--Debit (435)	0		22
Appropriations of Surplus--Debit (436)	0		23
Appropriations of Income to Municipal Funds--Debit (439)	0		24
Total Unappropriated Earned Surplus End of Year (216)	97,047	188,106	

INCOME STATEMENT ACCOUNT DETAILS

1. Report each item (when individually or when like items are combined) greater than \$10,000 (class AB), \$5,000 (class C) and \$2,000 (class D) and all other lesser amounts grouped as Miscellaneous. Describe fully using other than account titles.
2. Nonregulated sewer income should be reported as Miscellaneous Nonoperating Income, Account 421.

Description of Item (a)	Amount (b)	
Revenues from Utility Plant Leased to Others (412):		
NONE		1
Total (Acct. 412):	0	
Expenses of Utility Plant Leased to Others (413):		
NONE		2
Total (Acct. 413):	0	
Nonoperating Rental Income (418):		
NONE		3
Total (Acct. 418):	0	
Interest and Dividend Income (419):		
SAVINGS, N.O.W ACCOUNT	19,047	4
Total (Acct. 419):	19,047	
Miscellaneous Nonoperating Income (421):		
NONE	(23,780)	5
Total (Acct. 421):	(23,780)	
Miscellaneous Amortization (425):		
NONE		6
Total (Acct. 425):	0	
Other Income Deductions (426):		
NONE		7
Total (Acct. 426):	0	
Miscellaneous Credits to Surplus (434):		
NONE		8
Total (Acct. 434):	0	
Miscellaneous Debits to Surplus (435):		
NONE		9
Total (Acct. 435)--Debit:	0	
Appropriations of Surplus (436):		
Detail appropriations to (from) account 215		10
Total (Acct. 436)--Debit:	0	
Appropriations of Income to Municipal Funds (439):		
NONE		11
Total (Acct. 439)--Debit:	0	

INCOME FROM MERCHANDISING, JOBBING & CONTRACT WORK (ACCTS. 415-416)

Particulars (a)	Water (b)	Electric (c)	Sewer (d)	Gas (e)	Total (f)	
Revenues (account 415)					0	1
Costs and Expenses of Merchandising, Jobbing and Contract Work (416):						
Cost of merchandise sold					0	2
Payroll					0	3
Materials					0	4
Taxes					0	5
Other (list by major classes):					0	6
Total costs and expenses	0	0	0	0	0	
Net income (or loss)	0	0	0	0	0	

REVENUES SUBJECT TO WISCONSIN REMAINDER ASSESSMENT

1. Report data necessary to calculate revenue subject to Wisconsin remainder assessment pursuant to Wis. Stat. § 196.85(2) and Wis. Admin. Code Ch. PSC 5.
2. If the sewer department is not regulated by the PSC, do not report sewer department data in column (d).

Description (a)	Water Utility (b)	Electric Utility (c)	Sewer Utility (Regulated Only) (d)	Gas Utility (e)	Total (f)	
Total operating revenues	138,572	0	0	0	138,572	1
Less: interdepartmental sales	0		0	0	0	2
Less: interdepartmental rents					0	3
Less: return on net investment in meters charged to regulated sewer department. (Do not report if nonregulated sewer.)	0				0	4
Less: uncollectibles directly expensed as reported in water acct. 904 (690 class D), sewer acct. 843, and electric acct. 904 (590 class D) -or- Net write-offs when Accumulated Provision for Uncollectible Accounts (acct. 144) is maintained					0	5
Other Increases or (Decreases) to Operating Revenues - Specify:						
.					0	6
Revenues subject to Wisconsin Remainder Assessment	138,572	0	0	0	138,572	

BALANCE SHEET

Assets and Other Debits (a)	Balance End of Year (b)	Balance First of Year (c)	
UTILITY PLANT			
Utility Plant (100)	1,701,304	1,585,321	1
Less: Accumulated Provision for Depreciation and Amortization of Utility Plant (110)	276,779	245,977	2
Net Utility Plant	1,424,525	1,339,344	
OTHER PROPERTY AND INVESTMENTS			
Nonutility Property (121)	937,031	868,453	3
Less: Accumulated Provision for Depreciation and Amortization of Nonutility Property (122)	250,976	231,829	4
Net Nonutility Property	686,055	636,624	
Investment in Municipality (123)	97,538	97,538	5
Other Investments (124)	178,626	38,862	6
Special Funds (125)	0		7
Total Other Property and Investments	962,219	773,024	
CURRENT AND ACCRUED ASSETS			
Cash and Working Funds (131)	752,090	13,404	8
Temporary Cash Investments (132)			9
Notes Receivable (141)	0		10
Customer Accounts Receivable (142)	21,943	27,581	11
Other Accounts Receivable (143)	44,649	30,121	12
Accumulated Provision for Uncollectible Accounts- -Cr. (144)	0	0	13
Receivables from Municipality (145)	88,325	119,024	14
Materials and Supplies (150)	6,600	6,269	15
Prepayments (165)	0		16
Other Current and Accrued Assets (170)			17
Total Current and Accrued Assets	913,607	196,399	
DEFERRED DEBITS			
Unamortized Debt Discount and Expense (181)	0		18
Extraordinary Property Losses (182)	0		19
Other Deferred Debits (183)	0		20
Total Deferred Debits	0	0	
Total Assets and Other Debits	3,300,351	2,308,767	

BALANCE SHEET

Liabilities and Other Credits (a)	Balance End of Year (b)	Balance First of Year (c)	
PROPRIETARY CAPITAL			
Capital Paid in by Municipality (200)	265,186	166,112	21
Appropriated Earned Surplus (215)			22
Unappropriated Earned Surplus (216)	97,047	188,106	23
Total Proprietary Capital	362,233	354,218	
LONG-TERM DEBT			
Bonds (221)			24
Advances from Municipality (223)	4	1,057,020	25
Other long-Term Debt (224)	1,935,000		26
Total Long-Term Debt	1,935,004	1,057,020	
CURRENT AND ACCRUED LIABILITIES			
Notes Payable (231)	0		27
Accounts Payable (232)	11,449	6,859	28
Payables to Municipality (233)	57,538	87,613	29
Customer Deposits (235)			30
Taxes Accrued (236)	18,443	18,443	31
Interest Accrued (237)	0	6,657	32
Other Current and Accrued Liabilities (238)	351	2,687	33
Total Current and Accrued Liabilities	87,781	122,259	
DEFERRED CREDITS			
Unamortized Premium on Debt (251)	0		34
Customer Advances for Construction (252)			35
Other Deferred Credits (253)	0		36
Total Deferred Credits	0	0	
OPERATING RESERVES			
Miscellaneous Operating Reserves (265)			37
Total Operating Reserves	0	0	
CONTRIBUTIONS IN AID OF CONSTRUCTION			
Contributions in Aid of Construction (271)	915,332	775,268	38
Total Liabilities and Other Credits	3,300,350	2,308,765	

NET UTILITY PLANT

Report utility plant accounts and related accumulated provisions for depreciation and amortization after allocation of common plant accounts and related provisions for depreciation and amortization to utility departments as of December 31.

Particulars (a)	Water (b)	Sewer (c)	Gas (d)	Electric (e)	
Plant Accounts:					
Utility Plant in Service (100)	1,683,120	0	0	0	1
Utility Plant Purchased or Sold (391)					2
Utility Plant in Process of Reclassification (392)					3
Utility Plant Leased to Others (393)					4
Property Held for Future Use (394)					5
Construction Work in Progress (395)	18,184				6
Utility Plant Acquisition Adjustments (396)					7
Other Utility Plant Adjustments (397)					8
Total Utility Plant	1,701,304	0	0	0	
Accumulated Provision for Depreciation and Amortization:					
Accumulated Provision for Depreciation of Utility Plant in Service (110)	276,779	0	0	0	9
Total Accumulated Provision	276,779	0	0	0	
Net Utility Plant	1,424,525	0	0	0	

ACCUMULATED PROVISION FOR DEPRECIATION AND AMORTIZATION OF UTILITY PLANT

Depreciation Accruals (Credits) during the year:

1. Report the amounts charged in the operating sections to Depreciation Expense (403).
2. If sewer operations are nonregulated, do not report sewer depreciation on this schedule.
3. Report the Depreciation Expense on Meters charged to sewer operations as an addition in the Water column.
If the sewer is also a regulated utility by the PSC, report an equal amount as a reduction in the Sewer column.
4. Report all other accruals charged to other accounts, such as to clearing accounts.

Particulars (a)	Water (b)	(c)	(d)	(e)	Total (f)	
Balance first of year	245,977				245,977	1
Credits During Year						2
Accruals:						3
Charged depreciation expense (403)	30,829				30,829	4
Depreciation expense on meters						5
charged to sewer (see Note 3)	923				923	6
Accruals charged other						7
accounts (specify):						8
					0	9
Salvage					0	10
Other credits (specify):						11
					0	12
Total credits	31,752	0	0	0	31,752	13
Debits during year						14
Book cost of plant retired	950				950	15
Cost of removal					0	16
Other debits (specify):						17
					0	18
Total debits	950	0	0	0	950	19
Balance End of Year	276,779	0	0	0	276,779	20
Composite Depreciation Rate?	Yes					21
If yes, what is the rate?	2.00%					22

NET NONUTILITY PROPERTY (ACCTS. 121 & 122)

1. Report separately each item of property with a book cost of \$5,000 or more included in account 121.
2. Other items may be grouped by classes of property.
3. Describe in detail any investment in sewer department carried in this account.

Description (a)	Balance First of Year (b)	Additions During Year (c)	Deductions During Year (d)	Balance End of Year (e)	
Nonregulated sewer plant	868,453	71,607	3,029	937,031	1
Other (specify):					
NONE				0	2
Total Nonutility Property (121)	868,453	71,607	3,029	937,031	
Less accum. prov. depr. & amort. (122)	231,829	22,176	3,029	250,976	3
Net Nonutility Property	636,624	49,431	0	686,055	

ACCUMULATED PROVISION FOR UNCOLLECTIBLE ACCOUNTS-CR. (ACCT. 144)

Particulars (a)	Amount (b)
Balance first of year	1
Additions:	
Provision for uncollectibles during year	2
Collection of accounts previously written off: Utility Customers	3
Collection of accounts previously written off: Others	4
Total Additions	<u>0</u>
Deductions:	
Accounts written off during the year: Utility Customers	5
Accounts written off during the year: Others	6
Total accounts written off	<u>0</u>
Balance end of year	<u><u>0</u></u>

MATERIALS AND SUPPLIES

Account (a)	Generation (b)	Transmission (c)	Distribution (d)	Other (e)	Total End of Year (f)	Amount Prior Year (g)
Electric Utility						
Fuel for generation					0	1
Other					0	2
Total Electric Utility					<u>0</u>	<u>0</u>

Account	Total End of Year	Amount Prior Year	
Electric utility total	0	0	1
Water utility	6,600	6,269	2
Sewer utility			3
Gas utility			4
Merchandise			5
Other materials & supplies			6
Total Materials and Supplies	<u>6,600</u>	<u>6,269</u>	

**UNAMORTIZED DEBT DISCOUNT & EXPENSE & PREMIUM ON DEBT
(ACCTS. 181 AND 251)**

Report net discount and expense or premium separately for each security issue.
--

Debt Issue to Which Related (a)	Written Off During Year		Balance End of Year (d)	
	Amount (b)	Account Charged or Credited (c)		
Unamortized debt discount & expense (181)				1
Total			0	
Unamortized premium on debt (251)				2
Total			0	

CAPITAL PAID IN BY MUNICIPALITY (ACCT. 200)

Report each item (when individually or when like items are combined) greater than \$10,000 (class AB), \$5,000 (class C) and \$2,000 (class D, sewer and privates) and all other lesser amounts grouped as Miscellaneous. Describe fully using other than account titles.

Particulars (a)	Amount (b)	
Balance first of year	166,112	1
Changes during year (explain):		
REVENUE ANTICIPATION NOTE	99,074	2
Balance end of year	265,186	

BONDS (ACCT. 221)

1. Report hereunder information required for each separate issue of bonds.
2. If there is more than one interest rate for an aggregate obligation issue, average the interest rates and report one rate.
3. Proceeds advanced by the municipality from sale of general obligation bonds, if repayable by utility, should be included in account 223.

Description of Issue (a)	Date of Issue (b)	Final Maturity Date (c)	Interest Rate (d)	Principal Amount End of Year (e)
-------------------------------------	----------------------------------	--	----------------------------------	---

NONE

NOTES PAYABLE & MISCELLANEOUS LONG-TERM DEBT

1. Report each class of debt included in Accounts 223, 224 and 231.
2. Proceeds of general obligation issues, if subject to repayment by the utility, should be included in Account 223.
3. If there is more than one interest rate for an aggregate obligation issue, average the interest rates and report one rate.

Account and Description of Obligation (a and b)	Date of Issue (c)	Final Maturity Date (d)	Interest Rate (e)	Principal Amount End of Year (f)	
Advances (223)					
HEFFERSON & MADISON STREET BALSAM CIRCLE	07/10/1991	03/15/2001	7.00%	1	1
NON ACCURAL NOTE TOWER	00/00/0000	00/00/0000	6.00%	1	2
TOWER & BACKHOE NOTE	05/28/1990	05/24/2000	7.00%	1	3
MAIN & WELL NOTE 17742	06/19/1996	05/28/2003	6.00%	1	4
Total for Account 223				4	
Other Long-Term Debt (224)					
REVENUE ANTICIPATION NOTE	07/01/1997	07/01/2002	5.00%	1,935,000	5
Total for Account 224				1,935,000	

TAXES ACCRUED (ACCT. 236)

Particulars (a)	Amount (b)	
Balance first of year	18,443	1
Accruals:		
Charged water department expense	20,619	2
Charged electric department expense		3
Charged sewer department expense	5,801	4
Other (explain):		
NONE		5
Total Accruals and other credits	26,420	
Taxes paid during year:		
County, state and local taxes	18,443	6
Social Security taxes	7,720	7
PSC Remainder Assessment	257	8
Other (explain):		
NONE		9
Total payments and other debits	26,420	
Balance end of year	18,443	

INTEREST ACCRUED (ACCT. 237)

1. Report below interest accrued on each utility obligation.
 2. Report Customer Deposits under Account 231.

Description of Issue (a)	Interest Accrued Balance First of Year (b)	Interest Accrued During Year (c)	Interest Paid During Year (d)	Interest Accrued Balance End of Year (e)	
Bonds (221)					
NONE				0	1
Subtotal	0	0	0	0	
Advances from Municipality (223)					
HEFFERSON ST LOAN	2,663	1,657	4,320	0	2
MADISON/BALSAM	614	1,784	2,398	0	3
LOAN 14733/TOWER	989	533	1,522	0	4
LOAN 14734/BACKHOE	65	574	639	0	5
177742/WATER IMPROVEMENTS	2,326	38,262	40,588	0	6
Subtotal	6,657	42,810	49,467	0	
Other long-Term Debt (224)					
REVENUE ANTICIPATION NOTE ISSUE DASTE 7/1/1997		50,196	50,196	0	7
Subtotal	0	50,196	50,196	0	
Notes Payable (231)					
NONE				0	8
Subtotal	0	0	0	0	
Total	6,657	93,006	99,663	0	

CONTRIBUTIONS IN AID OF CONSTRUCTION (ACCOUNT 271)

Particulars (a)	Water (b)	Electric		Sewer (e)	Gas (f)	Total (g)	
		Distribution (c)	Other (d)				
Balance First of Year	389,113			386,155		775,268	1
Add credits during year:							
For Services	5,571					5,571	2
For Mains	77,157			62,894		140,051	3
Other (specify):							
HYDRANTS	3,600					3,600	4
Deduct charges (specify):							
NON ASSESSIBLE FOOTAGE	9,158					9,158	5
Balance End of Year	466,283	0	0	449,049	0	915,332	
Amount of federal and state grants in aid received for utility construction included in End of Year totals							0 6

BALANCE SHEET END-OF-YEAR ACCOUNT BALANCES

Report each item (when individually or when like items are combined) greater than \$10,000 (class AB), \$5,000 (class C) and \$2,000 (class D) and all other lesser amounts grouped as Miscellaneous. Describe fully using other than account titles.

Particulars (a)	Balance End of Year (b)	
Investment in Municipality (123):		
OTHER	97,538	1
Total (Acct. 123):	97,538	
Other Investments (124):		
SPECIAL ASSESSMENTS FOR W & S EXTENSIONS	178,626	2
Total (Acct. 124):	178,626	
Special Funds (125):		
NONE		3
Total (Acct. 125):	0	
Notes Receivable (141):		
NONE		4
Total (Acct. 141):	0	
Customer Accounts Receivable (142):		
Water	21,943	5
Electric		6
Sewer (Regulated)		7
Other (specify):		
NONE		8
Total (Acct. 142):	21,943	
Other Accounts Receivable (143):		
Sewer (Non-regulated)	32,970	9
Merchandising, jobbing and contract work		10
Other (specify):		
INTEREST INCOME ACCURED YEAR END	11,379	11
RECEIVABLE FOR WATER SERVICE	300	12
Total (Acct. 143):	44,649	
Receivables from Municipality (145):		
VARIOUS INTERNAL TRANSACTIONS MADE BY UTILITY	20,890	13
PUBLIC FIRE PROTECTION	61,627	14
DELINQUENT W & S ACCOUNTS TO BE COLLECTED BY MUNI	5,808	15
Total (Acct. 145):	88,325	
Prepayments (165):		
NONE		16
Total (Acct. 165):	0	
Extraordinary Property Losses (182):		
NONE		17
Total (Acct. 182):	0	

BALANCE SHEET END-OF-YEAR ACCOUNT BALANCES

Report each item (when individually or when like items are combined) greater than \$10,000 (class AB), \$5,000 (class C) and \$2,000 (class D) and all other lesser amounts grouped as Miscellaneous. Describe fully using other than account titles.

Particulars (a)	Balance End of Year (b)	
Other Deferred Debits (183):		
NONE		18
Total (Acct. 183):	0	
Payables to Municipality (233):		
INTERNAL TRANS BY MUNIC AND REFUSE	57,538	19
Total (Acct. 233):	57,538	
Other Deferred Credits (253):		
NONE		20
Total (Acct. 253):	0	

RETURN ON RATE BASE COMPUTATION

1. The data used in calculating rate base are averages.
2. Calculate those averages by summing the first-of-year and the end-of-year figures for each account and then dividing the sum by two.
3. Note: Do not include property held for future use or construction work in progress with utility plant in service. These are not rate base components.

Average Rate Base (a)	Water (b)	Electric (c)	Sewer (d)	Gas (e)	Total (f)	
Add Average:						
Utility Plant in Service	1,632,706	0	0	0	1,632,706	1
Materials and Supplies	6,434	0	0	0	6,434	2
Other (specify):					0	3
Less Average:						
Reserve for Depreciation	261,378	0	0	0	261,378	4
Customer Advances for Construction					0	5
Contributions in Aid of Construction	427,698	0	0	0	427,698	6
Other (specify):					0	7
Average Net Rate Base	950,064	0	0	0	950,064	
Net Operating Income	6,680	0	0	0	6,680	8
Net Operating Income as a percent of						
Average Net Rate Base	0.70%	N/A	N/A	N/A	0.70%	

RETURN ON PROPRIETARY CAPITAL COMPUTATION

1. The data used in calculating proprietary capital are averages.
2. Calculate those averages by summing the first-of-year and end-of-year figures for each account and then dividing by two.

Description (a)	Amount (b)	
Average Proprietary Capital		
Capital Paid in by Municipality	215,649	1
Appropriated Earned Surplus	0	2
Unappropriated Earned Surplus	142,576	3
Other (Specify):		4
Total Average Proprietary Capital	358,225	
Net Income		
Net Income	(91,059)	5
Percent Return on Proprietary Capital	-25.42%	

IMPORTANT CHANGES DURING THE YEAR

Report changes of any of the following types:

1. Acquisitions.

2. Leaseholder changes.

3. Extensions of service.

4. Estimated changes in revenues due to rate changes.

5. Obligations incurred or assumed, excluding commercial paper.

\$1935000 REVENUE ANTICIPATION NOTE USED TO REFINANCE EXISTING DEBT
AND FINANCE VARIOUS FUTURE EXTENSIONS AND PROJECTS. PUT IN ACCOUNT
#224 OTHER LONG TERM DEBT

6. Formal proceedings with the Public Service Commission.

7. Any additional matters.

FINANCIAL SECTION FOOTNOTES

Net Nonutility Property (Accts. 121 & 122) (Page F-08)

Account 122 numbers updated per 7/21/98 letter from utility, final EOY balance did not change.

Capital Paid in by Municipality (Acct. 200) (Page F-12)

To reimburse (refinance) advances from muni #223, difference in amount as per bond counsel allocated to #200.

Interest Accrued (Acct. 237) (Page F-16)

I changed interest accrued and paid in account 224 from 47,408 to 50,196 per 7/21/98 letter from utility.
PJL

FINANCIAL SECTION FOOTNOTES

Identification and Ownership (Page iv)

Report filed manually by utility. Revised to conform to system, keyed & edited by PSC staff.

5/8/98

PJL

May 14, 1998

Mr. Andy Froemming
Director of Municipal Operations
Bonduel Water and Sewer Utility
P.O. Box 67
Bonduel, WI 54107-0067

Re: 1997 Analytical Review DWCCA-0630-PJL

Dear Mr. Froemming:

The Public Service Commission (Commission) is in the process of completing an analytical review of your utility's 1997 annual report. The purposes of an analytical review are to detect possible reporting or accounting related errors and to identify significant fluctuations from established trends in reported data not sufficiently explained in the annual report. It is our hope that our review will supply information that will enable us to better provide guidance to your utility regarding proper utility accounting and the preparation of future annual reports. In order to complete this review, we request the following information:

1. As of today's date, our office has not received a response to our letter of July 31, 1997, concerning our review of your 1996 annual report. Please respond to that letter at this time.
2. During our review of the Net Nonutility Property Schedule on page F-8, we noted that while you report \$231,829 for the first of year balance for Account 122 in column (b) of line 14 and an end of year balance of \$250,976 in column (e), you do not report any additions in column (c) or any deductions in column (d). Please provide a corrected copy of page F-8 as well as any related balance sheet changes.
3. During our review of Account 200, Capital Paid In By Municipality, on page F-12, we noted that the \$116,112 first of year balance reported on line 1 plus the \$99,074 for changes during the year on line 4 do not total to the \$265,186 reported for the balance end of year reported on our copy of the report. Please provide a corrected copy of page F-12 as well as any related balance sheet changes.
4. During our review, we noted that while you report \$90,218 for Interest Accrued During The Year in column (c) of the Interest Accrued Schedule on page F-16, you report \$93,006 for interest charges on lines 13-18 of column

FINANCIAL SECTION FOOTNOTES

(b) of the Income Statement on page F-1. Please explain and provide all related annual report corrections.

5. As instructed in Headnote 7 of the Property Tax Equivalent Schedule on page W-7, please provide a copy of the authorization to report as the tax equivalent an amount lower than that reported on line 29.

6. As instructed in Headnote 5 of the Water Mains Schedule on page W-14, please explain how the mains reported as added during the year in column (e) were financed.

7. As instructed in Headnote 3 of the Water Services Schedule on page W-15, please explain how the services reported as added during the year in column (d) were financed.

8. The Commission is now using a computerized system to build an annual report database. It is, therefore, important to have a complete and correct annual report. The following changes have been made in our copy of your annual report. Please confirm these changes or indicate the necessary corrections:

Page
Lines
Column
Reported As
Should Be

F-2 13 & total B Blank (23,780)

F-15 Total Accruals and other credits B 44,863 26,420

F-15 Total Payments and other debits B 26,220 26,420

W-9 All F Blank*

W-15 Total Utility E Blank 1

W-15 Total Utility G 582 581

* Column (f) is used to report adjustments not reported in either column (c) or column (e)

We appreciate your cooperation in providing the above information. These recommendations are intended to provide accounting assistance and should not be construed as criticisms of utility personnel. If you have any questions, please feel free to contact me at (608) 267-9198. Please respond within 30 days of this letter. If we have no questions regarding your response, you can consider the review closed.

Sincerely,

Peter J. Leege
Financial Specialist
Division of Water, Compliance, and Consumer Affairs

PJL:W:\COMPL

WATER OPERATING REVENUES & EXPENSES

Particulars (a)		Amounts (b)	
Operating Revenues			
Sales of Water			
Sales of Water (460-467)		136,519	1
Total Sales of Water		136,519	
Other Operating Revenues			
Forfeited Discounts (470)		407	2
Other Water Revenues (474)		1,646	3
Amortization of Construction Grants (475)		0	4
Total Other Operating Revenues		2,053	
Total Operating Revenues		138,572	
Operation and Maintenance Expenses			
Plant Operation and Maintenance Expenses (600-660)		41,559	5
General Operating Expenses (680-690)		38,885	6
Total Operation and Maintenance Expenses		80,444	
Other Operating Expenses			
Depreciation Expense (403)		30,829	7
Amortization Expense (404)			8
Taxes (408)		20,619	9
Total Other Operating Expenses		51,448	
Total Operating Expenses		131,892	
NET OPERATING INCOME		6,680	

WATER OPERATING REVENUES - SALES OF WATER

1. Where customer meters record cubic feet, multiply by 7.48 to obtain number of gallons.
2. Report estimated gallons for unmetered sales.
3. Sales to multiple dwelling buildings through a single meter serving 3 or more family units should be classified commercial.
4. Bulk sales should be account 460.

Particulars (a)	Average No. Customers (b)	Thousands of Gallons of Water Sold (c)	Amounts (d)	
Operating Revenues				
Sales of Water				
Unmetered Sales to General Customers (460)				
Residential				1
Commercial	1	26	117	2
Industrial				3
Total Unmetered Sales to General Customers (460)	1	26	117	
Metered Sales to General Customers (461)				
Residential	413	22,482	46,710	4
Commercial	77	10,441	17,917	5
Industrial	9	2,930	3,926	6
Total Metered Sales to General Customers (461)	499	35,853	68,553	
Private Fire Protection Service (462)	2		741	7
Public Fire Protection Service (463)	5		62,117	8
Other Sales to Public Authorities (464)	14	3,056	4,991	9
Sales to Irrigation Customers (465)				10
Sales for Resale (466)		0	0	11
Interdepartmental Sales (467)				12
Total Sales of Water	521	38,935	136,519	

SALES FOR RESALE (ACCT. 466)

Use a separate line for each delivery point.

Customer Name (a)	Point of Delivery (b)	Thousands of Gallons Sold (c)	Revenues (d)
------------------------------------	--	--	-------------------------------

NONE

OTHER OPERATING REVENUES (WATER)

1. Report revenues relating to each account and fully describe each item using other than the account title.
2. Report each item (when individually or when like items are combined) greater than \$10,000 (class AB), \$5,000 (class C) and \$2,000 (class D and privates) and all other lesser amounts grouped as Miscellaneous.
3. For a combined utility which also provides sewer service that is based upon water readings, report the return on net investment in meters charged to sewer department in Other Water Revenues (474).

Particulars (a)	Amount (b)	
Public Fire Protection Service (463):		
Amount billed (usually per rate schedule F-1)	61,627	1
Wholesale fire protection billed		2
Amount billed for fighting fires outside utility's service areas (usually per rate schedule F-2 or BW-1)	490	3
Other (specify):		
NONE		4
Total Public Fire Protection Service (463)	62,117	
Forfeited Discounts (470):		
Customer late payment charges	407	5
Other (specify):		
NONE		6
Total Forfeited Discounts (470)	407	
Other Water Revenues (474):		
Return on net investment in meters charged to sewer department	1,606	7
Other (specify):		
HYDRANT SALE	20	8
VALVE SETTING	20	9
Total Other Water Revenues (474)	1,646	
Amortization of Construction Grants (475):		
NONE		10
Total Amortization of Construction Grants (475)	0	

WATER OPERATION & MAINTENANCE EXPENSES

Each expense account that has an increase or a decrease when compared to the previous year of greater than 30 percent, but not less than \$2,000, shall be fully explained in the schedule footnotes.

Particulars (a)	Amount (b)	
PLANT OPERATION AND MAINTENANCE EXPENSES		
Salaries and Wages (600)	16,762	1
Purchased Water (610)		2
Fuel or Power Purchased for Pumping (620)	7,214	3
Chemicals (630)	4,673	4
Supplies and Expenses (640)	3,312	5
Repairs of Water Plant (650)	9,437	6
Transportation Expenses (660)	161	7
Total Plant Operation and Maintenance Expenses	41,559	
GENERAL OPERATING EXPENSES		
Administrative and General Salaries (680)	4,193	8
Office Supplies and Expenses (681)	3,637	9
Outside Services Employed (682)	23,916	10
Insurance Expense (684)	81	11
Employees Pensions and Benefits (686)	6,766	12
Regulatory Commission Expenses (688)		13
Miscellaneous General Expenses (689)	292	14
Uncollectible Accounts (690)		15
Total General Operating Expenses	38,885	
Total Operation and Maintenance Expenses	80,444	

TAXES (ACCT. 408 - WATER)

When allocation of taxes is made between departments, explain method used.
--

Description of Tax (a)	Method Used to Allocate Between Departments (b)	Amount (c)	
Property Tax Equivalent		18,443	1
Less: Local and School Tax Equivalent on Meters Charged to Sewer Department		397	2
Net property tax equivalent		18,046	
Social Security		2,316	3
PSC Remainder Assessment		257	4
Other (specify): NONE			5
Total tax expense		20,619	

PROPERTY TAX EQUIVALENT (WATER)

1. No property tax equivalent shall be determined for sewer utilities or town sanitary district water utilities.
2. Tax rates are those issued in November (usually) of the year being reported and are available from the municipal treasurer. Report the tax rates in mills to six (6) decimal places.
3. The assessment ratio is available from the municipal treasurer. Report the ratio as a decimal to six (6) places.
4. The utility plant balance first of year should include the gross book values of plant in service, property held for future use and construction work in progress.
5. An "other tax rate" is included in the "Net Local and School Tax Rate Calculation" to the extent that it is local. An example is a local library tax. Fully explain the rate in the Property Tax Equivalent schedule footnotes.
6. The Property Tax Equivalent to be reported for the year is determined pursuant to Wis. Stat § 66.069(1)(c). Report the higher of the current year calculation or the tax equivalent reported in the 1994 PSC annual report, unless, the municipality has authorized a lower amount, then that amount is reported as the property tax equivalent.
7. If the municipality has authorized a lower amount, the authorization description and date of the authorization must be reported in the Property Tax Equivalent schedule footnotes.

Particulars (a)	Units (b)	Total (c)	County A (d)	County B (e)	County C (f)	County D (g)	
County name			Shawano				1
SUMMARY OF TAX RATES							2
State tax rate	mills		0.276900				3
County tax rate	mills		8.097300				4
Local tax rate	mills		11.305500				5
School tax rate	mills		13.093900				6
Voc. school tax rate	mills		1.720500				7
Other tax rate - Local	mills						8
Other tax rate - Non-Local	mills						9
Total tax rate	mills		34.494100				10
Less: state credit	mills		2.557800				11
Net tax rate	mills		31.936300				12
PROPERTY TAX EQUIVALENT CALCULATION							13
Local Tax Rate	mills		11.305500				14
Combined School Tax Rate	mills		14.814400				15
Other Tax Rate - Local	mills						16
Total Local & School Tax	mills		26.119900				17
Total Tax Rate	mills		34.494100				18
Ratio of Local and School Tax to Total	dec.		0.757228				19
Total tax net of state credit	mills		31.936300				20
Net Local and School Tax Rate	mills		24.183062				21
Utility Plant, Jan. 1	\$	1,585,319	1,585,319				22
Materials & Supplies	\$	6,269	6,269				23
Subtotal	\$	1,591,588	1,591,588				24
Less: Plant Outside Limits	\$	503,411	503,411				25
Taxable Assets	\$	1,088,177	1,088,177				26
Assessment Ratio	dec.		0.723803				27
Assessed Value	\$	787,626	787,626				28
Net Local & School Rate	mills		24.183062				29
Tax Equiv. Computed for Current Year	\$	19,047	19,047				30
Tax Equivalent per 1994 PSC Report	\$	18,443					31
Any lower tax equivalent as authorized by municipality (see note 6)	\$	18,443					32
Tax equiv. for current year (see note 6)	\$	18,443					34

WATER UTILITY PLANT IN SERVICE

1. All adjustments, corrections and reclassifications should be reported in Column (f), Adjustments.
2. Explain fully as a schedule footnote the nature of all entries reported in Column (f), Adjustments.
3. Explain as a schedule footnote the dollar additions and retirements reported in Columns (c) and (e) for each account over \$10,000 not supported by statistical schedules.
4. Use only the account titles listed. If the utility has subaccounts other than account 372.1, combine them into one total and detail by subaccount as a schedule footnote.

Accounts (a)	Balance First of Year (b)	Additions During Year (c)	
INTANGIBLE PLANT			
Organization (301)			1
Franchises and Consents (302)			2
Miscellaneous Intangible Plant (303)			3
Total Intangible Plant	0	0	
SOURCE OF SUPPLY PLANT			
Land and Land Rights (310)	3,834		4
Structures and Improvements (311)			5
Collecting and Impounding Reservoirs (312)			6
Lake, River and Other Intakes (313)			7
Wells and Springs (314)	90,258		8
Infiltration Galleries and Tunnels (315)			9
Supply Mains (316)			10
Other Water Source Plant (317)			11
Total Source of Supply Plant	94,092	0	
PUMPING PLANT			
Land and Land Rights (320)			12
Structures and Improvements (321)	308,979	899	13
Boiler Plant Equipment (322)			14
Other Power Production Equipment (323)			15
Steam Pumping Equipment (324)			16
Electric Pumping Equipment (325)	27,450		17
Diesel Pumping Equipment (326)	24,815		18
Hydraulic Pumping Equipment (327)			19
Other Pumping Equipment (328)	10,795		20
Total Pumping Plant	372,039	899	
WATER TREATMENT PLANT			
Land and Land Rights (330)			21
Structures and Improvements (331)			22
Water Treatment Equipment (332)	21,446		23
Total Water Treatment Plant	21,446	0	
TRANSMISSION AND DISTRIBUTION PLANT			
Land and Land Rights (340)			24
Structures and Improvements (341)			25

WATER UTILITY PLANT IN SERVICE (cont.)

Accounts (d)	Retirements During Year (e)	Adjustments Increase or (Decrease) (f)	Balance End of Year (g)	
INTANGIBLE PLANT				
Organization (301)			0	1
Franchises and Consents (302)			0	2
Miscellaneous Intangible Plant (303)			0	3
Total Intangible Plant	0	0	0	
SOURCE OF SUPPLY PLANT				
Land and Land Rights (310)			3,834	4
Structures and Improvements (311)			0	5
Collecting and Impounding Reservoirs (312)			0	6
Lake, River and Other Intakes (313)			0	7
Wells and Springs (314)			90,258	8
Infiltration Galleries and Tunnels (315)			0	9
Supply Mains (316)			0	10
Other Water Source Plant (317)			0	11
Total Source of Supply Plant	0	0	94,092	
PUMPING PLANT				
Land and Land Rights (320)			0	12
Structures and Improvements (321)			309,878	13
Boiler Plant Equipment (322)			0	14
Other Power Production Equipment (323)			0	15
Steam Pumping Equipment (324)			0	16
Electric Pumping Equipment (325)			27,450	17
Diesel Pumping Equipment (326)			24,815	18
Hydraulic Pumping Equipment (327)			0	19
Other Pumping Equipment (328)			10,795	20
Total Pumping Plant	0	0	372,938	
WATER TREATMENT PLANT				
Land and Land Rights (330)			0	21
Structures and Improvements (331)			0	22
Water Treatment Equipment (332)			21,446	23
Total Water Treatment Plant	0	0	21,446	
TRANSMISSION AND DISTRIBUTION PLANT				
Land and Land Rights (340)			0	24
Structures and Improvements (341)			0	25

WATER UTILITY PLANT IN SERVICE

1. All adjustments, corrections and reclassifications should be reported in Column (f), Adjustments.
2. Explain fully as a schedule footnote the nature of all entries reported in Column (f), Adjustments.
3. Explain as a schedule footnote the dollar additions and retirements reported in Columns (c) and (e) for each account over \$10,000 not supported by statistical schedules.
4. Use only the account titles listed. If the utility has subaccounts other than account 372.1, combine them into one total and detail by subaccount as a schedule footnote.

Accounts (a)	Balance First of Year (b)	Additions During Year (c)	
TRANSMISSION AND DISTRIBUTION PLANT			
Distribution Reservoirs and Standpipes (342)	244,918		26
Transmission and Distribution Mains (343)	653,932	90,185	27
Fire Mains (344)			28
Services (345)	51,829	5,571	29
Meters (346)	45,376	1,523	30
Hydrants (348)	34,570	3,600	31
Other Transmission and Distribution Plant (349)			32
Total Transmission and Distribution Plant	1,030,625	100,879	
GENERAL PLANT			
Land and Land Rights (370)			33
Structures and Improvements (371)			34
Office Furniture and Equipment (372)			35
Computer Equipment (372.1)	2,347		36
Transportation Equipment (373)	15,141		37
Other General Equipment (379)	46,602		38
Other Tangible Property (390)			39
Total General Plant	64,090	0	
Total utility plant in service directly assignable	1,582,292	101,778	
Common Utility Plant Allocated to Water Department			40
Total utility plant in service	1,582,292	101,778	

WATER UTILITY PLANT IN SERVICE (cont.)

Accounts (d)	Retirements During Year (e)	Adjustments Increase or (Decrease) (f)	Balance End of Year (g)
TRANSMISSION AND DISTRIBUTION PLANT			
Distribution Reservoirs and Standpipes (342)			244,918 26
Transmission and Distribution Mains (343)			744,117 27
Fire Mains (344)			0 28
Services (345)	200		57,200 29
Meters (346)			46,899 30
Hydrants (348)	750		37,420 31
Other Transmission and Distribution Plant (349)			0 32
Total Transmission and Distribution Plant	950	0	1,130,554
GENERAL PLANT			
Land and Land Rights (370)			0 33
Structures and Improvements (371)			0 34
Office Furniture and Equipment (372)			0 35
Computer Equipment (372.1)			2,347 36
Transportation Equipment (373)			15,141 37
Other General Equipment (379)			46,602 38
Other Tangible Property (390)			0 39
Total General Plant	0	0	64,090
Total utility plant in service directly assignable	950	0	1,683,120
Common Utility Plant Allocated to Water Department			0 40
Total utility plant in service	950	0	1,683,120

SOURCE OF SUPPLY, PUMPING AND PURCHASED WATER STATISTICS

Month (a)	Sources of Water Supply			Total Gallons All Methods (000's) (e)	
	Purchased Water Gallons (000's) (b)	Surface Water Gallons (000's) (c)	Ground Water Gallons (000's) (d)		
January			3,807	3,807	1
February			3,207	3,207	2
March			3,564	3,564	3
April			3,704	3,704	4
May			4,629	4,629	5
June			4,259	4,259	6
July			3,662	3,662	7
August			3,545	3,545	8
September			3,251	3,251	9
October			3,354	3,354	10
November			3,579	3,579	11
December			3,228	3,228	12
Total for year	0	0	43,789	43,789	
Less: Measured or estimated water used in main flushing and water treatment during year				718	13
Less: Other utility use				21	14
Other utility use explanation: LUBE LINES					15
Water pumped into distribution system				43,050	16
Less: Water sold				38,935	17
Losses and unaccounted for				4,115	18
Percent unaccounted for to the nearest whole percent (%)				10%	19
If more than 25%, indicate causes and state what action has been taken to reduce water loss:					20
Maximum gallons pumped by all methods in any one day during reporting year				490	21
Date of maximum: 1/13/1997					22
Cause of maximum: MAIN BREAK					23
Minimum gallons pumped by all methods in any one day during reporting year					24
Date of minimum: 2/16/1997					25
Total KWH used for pumping for the year				1,827	26
If water is purchased:Vendor Name:					27
Point of Delivery:					28

SOURCES OF WATER SUPPLY - GROUND WATERS

Location (a)	Identification Number (b)	Depth in feet (c)	Well Diameter in inches (d)	Yield Per Day in gallons (e)	Currently In Service? (f)	
117 WEST GREEN BAY STREET	1	227	8	288,000	Yes	1
WASHINGTON STREET	2	450	13	684,000	Yes	2
4327 PORTER ROAD	3	420	15	720,000	Yes	3

SOURCES OF WATER SUPPLY - SURFACE WATERS

Location (a)	Intakes			
	Identification Number (b)	Distance From Shore in feet (c)	Depth Below Surface in feet (d)	Diameter in inches (e)
NONE				

1

PUMPING & POWER EQUIPMENT

1. Use a separate column for each pump.
2. Indicate purpose of pump by: P for primary (from source to reservoir, treatment or distribution system), B for booster (from reservoir or treatment to distribution system, or within distribution system), or S for standby pumping equipment.
3. Indicate destination (of water pumped) by: R for reservoir, T for treatment or D for distribution system.

Particulars (a)	Unit A (b)	Unit B (c)	Unit C (d)	
Identification	1	2	3	1
Location	WEST GREEN BAY STREET	WASHINGTON STREET	PORTER ROAD	2
Purpose	P	P	P	3
Destination	R	D	D	4
Pump Manufacturer	PEERLESS	LAYNE	FAIRBANKS MORSE	5
Year Installed	1939	1959	1996	6
Type	VERTICAL TURBINE	VERTICAL TURBINE	VERTICAL TURBINE	7
Actual Capacity (gpm)	175	370	500	8
Pump Motor or Standby Engine Mfr	US	US	US	9
Year Installed	1939	1995	1996	10
Type	ELECTRIC	ELECTRIC	ELECTRIC	11
Horsepower	10	40	75	12

Particulars (a)	Unit D (b)	Unit E (c)	Unit F (d)	
Identification	BOOSTER 1			14
Location	WEST GREEN BAY STREET			15
Purpose	B			16
Destination	D			17
Pump Manufacturer	AURORA			18
Year Installed	1979			19
Type	CENTRIFUGAL			20
Actual Capacity (gpm)	150			21
Pump Motor or Standby Engine Mfr	US			22
Year Installed	1979			23
Type	ELECTRIC			24
Horsepower	5			25

RESERVOIRS, STANDPIPES & WATER TREATMENT

1. Identify as R (reservoir), S (standpipe) & ET (elevated tank).
2. Use a separate column for each using additional copies if necessary.
3. Enter elevation difference between highest water level in S or ET, (or R only on an elevated site) and the water main where the connection to the storage begins branching into the distribution system.

Particulars (a)	Unit A (b)	Unit B (c)	Unit C (d)	
Identification number or name	1	2	3	1
RESERVOIRS, STANDPIPES OR ELEVATED TANKS				2
				3
Type: R (reservoir), S (standpipe) or ET (elevated tank)	ET	ET		4
				5
Year constructed	1939	1979		6
				7
Primary material (earthen, steel, concrete, other)	STEEL	STEEL		8
				9
Elevation difference in feet (See Headnote 3.)	103	143		10
				11
Total capacity in gallons	50,000	250,000		12
WATER TREATMENT PLANT				13
Disinfection, type of equipment (gas, liquid, powder, other)	GAS	GAS	OTHER	14
				15
Points of application (wellhouse, central facilities, booster station, other)	WELLHOUSE	WELLHOUSE	WELLHOUSE	16
				17
Filters, type (gravity, pressure, other, none)	NONE	NONE	NONE	18
				19
Rated capacity of filter plant (m.g.d.) (note: 1,200,000 gal/day = 1.2 m.g.d.)	0.2880	0.6840	0.7200	20
				21
Is a corrosion control chemical used (yes, no)?	Y	Y	Y	22
				23
Is water fluoridated (yes, no)?	Y	Y	Y	24
				25

WATER MAINS

1. Report mains separately by pipe material, function, diameter and either within or outside the municipal boundaries.
2. Identify pipe material as: L (Lead), M (Metal for all other metal excluding lead), A (Asbestos-cement), or P (Plastic for plastic and all other non-metal excluding asbestos-cement).
3. Identify function as: T (Transmission), D (Distribution) or S (Supply).
4. Explain all reported adjustments as a schedule footnote.
5. For main additions reported in column (e), as a schedule footnote:
 - a. Explain how the additions were financed.
 - b. If assessed against property owners, explain the basis of the assessments.
 - c. If the assessments are deferred, explain.

Number of Feet							
Pipe Material (a)	Main Function (b)	Diameter in Inches (c)	First of Year (d)	Added During Year (e)	Retired During Year (f)	Adjustments Increase or (Decrease) (g)	End of Year (h)
M	D	4.000	1,449				1,449
M	D	6.000	29,003				29,003
P	D	6.000	2,670				2,670
M	D	8.000	5,008				5,008
P	D	8.000	1,657	2,440		2,440	6,537
M	D	10.000	4,846				4,846
M	D	12.000	3,023				3,023
Total Within Municipality			47,656	2,440	0	2,440	52,536
M	D	10.000	1,356				1,356
Total Outside of Municipality			1,356	0	0	0	1,356
Total Utility			49,012	2,440	0	2,440	53,892

WATER SERVICES

1. Explain all reported adjustments as a schedule footnote.
2. Report in column (h) the number of utility-owned services included in columns (c) through (g) which are temporarily shut off at the curb box or otherwise not in use at end of year.
3. For services added during the year in column (d), as a schedule footnote:
 - a. Explain how the additions were financed.
 - b. If assessed against property owners, explain the basis of the assessments.
 - c. If installed by a property owner or developer, explain the basis of recording the cost of the additions, the total amount and the number of services recorded under this method.
 - d. If any were financed by application of Cz-1, provide the total amount recorded and the number of services recorded under this method.
4. Report services separately by pipe material and diameter.
5. Identify pipe material as: L (Lead), M (Metal for all other metal excluding lead), A (Asbestos-cement) or P (Plastic for plastic and all other non-metal excluding asbestos-cement).

Pipe Material (a)	Diameter in Inches (b)	First of Year (c)	Added During Year (d)	Removed or Permanently Disconnected During Year (e)	Adjustments Increase or (Decrease) (f)	End of Year (g)	Utility Owned Services Not In Use at End of Year (h)	
M	0.750	422				422	7	1
P	1.000		5			5	4	2
M	1.000	123		1		122	77	3
M	1.500	12				12	3	4
M	2.000	7				7		5
M	3.000	3				3		6
M	4.000	3				3	2	7
P	4.000		1			1		8
M	6.000	5				5	3	9
M	8.000	1				1		10
Total Utility		576	6	1	0	581	96	

METERS

1. Include in Columns (b), (c), (d), (e) and (f) meters in stock as well as those in service.
2. Report in Column (c) all meters purchased during the year and in Column (d) all meters junked, sold or otherwise permanently retired during the year.
3. Use Column (e) to show correction to previously reported meter count because of inventory or property record corrections.
4. Totals by size in Column (f) should equal same size totals in Column (o).

Number of Utility-Owned Meters

Size of Meter (a)	First of Year (b)	Added During Year (c)	Retired During Year (d)	Adjustments Increase or (Decrease) (e)	End of Year (f)	Tested During Year (g)	
0.625	499	5			504	36	1
0.750	3				3		2
1.000	14				14	1	3
1.500	13				13		4
2.000	8				8		5
2.500	1				1		6
3.000	5	1			6	1	7
4.000	0	1			1		8
Total:	543	7	0	0	550	38	

Classification of All Meters at End of Year by Customers

Size of Meter (h)	Residential (i)	Commercial (j)	Industrial (k)	Public Authority (l)	Wholesale, Inter-Department or Utility Use (m)	In Stock and Deduct Meters (n)	Total (o)	
0.625	420	55	4	15		10	504	1
0.750		3					3	2
1.000	1	10	1	2			14	3
1.500		12		1			13	4
2.000		3	2	2		1	8	5
2.500				1			1	6
3.000			2	2		2	6	7
4.000				1			1	8
Total:	421	83	9	24	0	13	550	

HYDRANTS AND DISTRIBUTION SYSTEM VALVES

1. Distinguish between fire and flushing hydrants by lead size.
 - a. Fire hydrants normally have a lead size of 6 inches or greater.
 - b. Record as a flushing hydrant where the lead size is less than 6 inches or if pressure is inadequate to provide fire flow.
2. Explain all reported adjustments in the schedule footnotes.
3. Report fire hydrants as within or outside the municipal boundaries.

Hydrant Type (a)	Number In Service First of Year (b)	Added During Year (c)	Removed During Year (d)	Adjustments Increase or (Decrease) (e)	Number In Service End of Year (f)	
Fire Hydrants						
Outside of Municipality	1				1	1
Within Municipality	68	3	1	2	72	2
Total Fire Hydrants	69	3	1	2	73	
Flushing Hydrants						
					0	3
Total Flushing Hydrants	0	0	0	0	0	

Wis. Admin. Code § 185.87 requires that a schedule shall be adopted and followed for operating each system valve and hydrant at least once each two years. Report the number operated during the year

Number of hydrants operated during year:	32
Number of distribution system valves end of year:	164
Number of distribution valves operated during year:	51

WATER OPERATING SECTION FOOTNOTES

NONE